

U.S. GOVERNMENT STANDARD GENERAL LEDGER

ACCOUNT POSTINGS

ACCOUNT NUMBER AND TITLE: 1010 FUND BALANCE WITH TREASURY

DEBIT				CREDIT		
A104	A255 R	C142	C320	A106	B103	C204
A108	A260	C143	C322	A112	B104	C206
A110	A264	C146	C324	A130	B105	C224
A144	B402	C148	C326	A132	B106	D122
A156	C104	C152	C328	A136	B108	D126
A170	C106	C154	C330	A146	B110	D302
A180	C108	C158	C332	A182	B112	D304
A184	C110	C172	C334	A214	B114	F106
A186	C112	C176	C336	A222	B116	F107
A188	C116	C182	C340	A225	B118	F110
A196	C120	C184	C342	A226	B120	F120
A219	C122	C186	D104	A230	B121	F122
A220	C124	C188	D108	A248	B122	F124
A224	C126	C302	D108	A252	B124	F128
A228	C130	C304	D302 R	A254	B126	
A230 R	C132	C306		A255	B128	
A232	C134	C308		A261	B129	
A246	C136	C314		A266	B130	
A250	C138	C316		A308	B136	
A254 R	C140	C318		B102	B206	

ACCOUNT NUMBER AND TITLE: 1110 UNDEPOSITED COLLECTIONS

DEBIT		CREDIT	
C144		C144 R	
C174		C146	
D344		C148	
		C176	

R = The SGL transaction mentions "Reverse" in the description

AP = The SGL transaction mentions "Also Post" in the description

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ACCOUNT POSTINGS

ACCOUNT NUMBER AND TITLE: 1120 IMPREST FUNDS

DEBIT	CREDIT
D302	D302R

ACCOUNT NUMBER AND TITLE: 1130 FUNDS HELD BY THE PUBLIC

DEBIT	CREDIT

ACCOUNT NUMBER AND TITLE: 1190 OTHER CASH

DEBIT	CREDIT
C108 C150	D304

ACCOUNT NUMBER AND TITLE: 1195 OTHER MONETARY ASSETS

DEBIT	CREDIT
C150	

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ACCOUNT POSTINGS

ACCOUNT NUMBER AND TITLE: 1200 FOREIGN CURRENCY

DEBIT	CREDIT

ACCOUNT NUMBER AND TITLE: 1310 ACCOUNTS RECEIVABLE

DEBIT	CREDIT
A258 C212 C310 A310 C214 D128 C202 C216 D130 C204 C217 C208 C222 C210 C228	A260 C138 C106 C140 C110 C143 C126R C178 C130 C186 C136 D206

ACCOUNT NUMBER AND TITLE: 1319 ALLOWANCE FOR LOSS ON ACCTS
RECEIVABLE

DEBIT	CREDIT
D206	D202 D204 D214 D216

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ACCOUNT POSTINGS

ACCOUNT NUMBER AND TITLE: 1320 EMPLOYMENT BENEFIT
CONTRIBUTIONS RECEIVABLE

DEBIT	CREDIT
C214 C216 C217	A196 C110

ACCOUNT NUMBER AND TITLE: 1325 TAXES RECEIVABLE

DEBIT	CREDIT
C202	C143 D207

ACCOUNT NUMBER AND TITLE: 1329 ALLOWANCE FOR LOSS ON TAXES
RECEIVABLE

DEBIT	CREDIT
D207	D202 D216

ACCOUNT NUMBER AND TITLE: 1330 RECEIVABLE FOR TRANSFERS OF
CURRENTLY INVESTED BALANCES

DEBIT	CREDIT
A217 A218	A219 A234 A224 A238

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ACCOUNT POSTINGS

ACCOUNT NUMBER AND TITLE: 1335 EXPENDITURE TRANSFERS
RECEIVABLES

DEBIT	CREDIT
A258	A260

ACCOUNT NUMBER AND TITLE: 1340 INTEREST RECEIVABLE

DEBIT	CREDIT
B104 AP C215 C220 B129 C216 C226 C214 C217	A196 C143 D218 C110 D210 C140 D212

ACCOUNT NUMBER AND TITLE: 1349 ALLOWANCE FOR LOSS ON
INTEREST RECEIVABLE

DEBIT	CREDIT
D212 D218	D202 D204 D214 D216

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ACCOUNT POSTINGS

ACCOUNT NUMBER AND TITLE: 1350 LOANS RECEIVABLE

DEBIT	CREDIT
B104 ^{AP} C224 C206 C316 C220 C318	C110 D208 C162 D210 C180 D218

ACCOUNT NUMBER AND TITLE: 1359 ALLOWANCE FOR LOSS ON LOANS RECEIVABLE

DEBIT	CREDIT
C180 D208	D204

ACCOUNT NUMBER AND TITLE: 1360 PENALTIES, FINES AND ADMINISTRATIVE FEES RECEIVABLE

DEBIT	CREDIT
C214 C217 C216 C226	A196 D205 C143 D206

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ACCOUNT POSTINGS

ACCOUNT NUMBER AND TITLE: **1369 ALLOWANCE FOR LOSS ON
PENALTIES, FINES AND
ADMINISTRATIVE FEES
RECEIVABLE**

DEBIT	CREDIT
D205 D206	D202 D214 D216

ACCOUNT NUMBER AND TITLE: **1399 ALLOWANCE FOR SUBSIDY**

DEBIT	CREDIT
C314 D210 C316 D512 D112	A144 C110 C220 A180 C118 C228 B104 AP C126 C104 C210

ACCOUNT NUMBER AND TITLE: **1410 ADVANCES TO OTHERS**

DEBIT	CREDIT
A256 R B206 D122	A256 C130 B404 D130 C112

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ACCOUNT POSTINGS

ACCOUNT NUMBER AND TITLE: 1450 PREPAYMENTS

DEBIT	CREDIT
A256 R B206	A256 B404 C112

ACCOUNT NUMBER AND TITLE: 1511 OPERATING MATERIALS AND
SUPPLIES HELD FOR USE

DEBIT	CREDIT
B302 D106 B304 D114 B306 D116 B404 D132 C164 D134 C402 D332 R C404 D334	B502 D104 C132 D108 C134 D110 C212 D330 C312 D332 C404 D606 D102

ACCOUNT NUMBER AND TITLE: 1512 OPERATING MATERIALS AND
SUPPLIES HELD IN RESERVE FOR
FUTURE USE

DEBIT	CREDIT
B302 D106 D332 B304 D114 B306 D116 B404 D132 C404 D134	C132 D108 C134 D110 C212 D332 R D102 D334 D104

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ACCOUNT POSTINGS

ACCOUNT NUMBER AND TITLE: **1513 OPERATING MATERIALS AND
SUPPLIES – EXCESS,
UNSERVICEABLE AND OBSOLETE**

DEBIT	CREDIT
C404 D330	C328 D334

ACCOUNT NUMBER AND TITLE: **1521 INVENTORY PURCHASED FOR
RESALE**

DEBIT	CREDIT
B302 B404 D134 B304 C404 D314 R B306 D106 D318 R B334 D132 D328	C404 D314 D328 R D102 D316 D108 D318 D220 D322

ACCOUNT NUMBER AND TITLE: **1522 INVENTORY HELD IN RESERVE FOR
FUTURE SALE**

DEBIT	CREDIT
B302 D106 D314 B304 D114 B306 D116 B404 D132 C404 D134	C132 D108 C134 D110 C212 D220 D102 D314 R D104

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ACCOUNT POSTINGS

ACCOUNT NUMBER AND TITLE: 1523 INVENTORY HELD FOR REPAIR

DEBIT			CREDIT		
C222	D322		D220		
C404	D616		D318		
D318	D618		D324		

ACCOUNT NUMBER AND TITLE: 1524 INVENTORY – EXCESS, OBSOLETE
AND UNSERVICEABLE

DEBIT			CREDIT		
C404			C328		
D316			D220		

ACCOUNT NUMBER AND TITLE: 1525 INVENTORY – RAW MATERIALS

DEBIT			CREDIT		
B302	C164	D114	B502	C312	D110
B304	C402	D116	C132	D102	D220
B306	C404	D132	C134	D104	D310
B404	D106	D134	C212	D108	D606

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ACCOUNT POSTINGS

ACCOUNT NUMBER AND TITLE: 1526 INVENTORY – WORK-IN-PROCESS

DEBIT			CREDIT	
B102	D106	D506	B502	D108
B302	D114	D604	C132	D110
B304	D116		C134	D220
B306	D132		C212	D312
B404	D134		C312	D508
C402	D310		D102	D606
C404	D402		D104	

ACCOUNT NUMBER AND TITLE: 1527 INVENTORY – FINISHED GOODS

DEBIT				CREDIT			
B302	C402	D132	D328	B502	D102	D314	D328R
B304	C404	D134	D506	C132	D104	D316	D508
B306	D106	D312		C134	D108	D318	D606
B404	D114	D314R		C212	D110	D322	D612
C164	D116	D318R		C312	D220	D326	

ACCOUNT NUMBER AND TITLE: 1529 INVENTORY - ALLOWANCE

DEBIT		CREDIT	
B502	D328R	C222	
C312	D410	D320	
D220		D328	
D326		D614	

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ACCOUNT POSTINGS

ACCOUNT NUMBER AND TITLE: 1531 SEIZED MONETARY INSTRUMENTS

DEBIT	CREDIT
C166	C168 D342 C174

ACCOUNT NUMBER AND TITLE: 1532 SEIZED CASH DEPOSITS

DEBIT	CREDIT
C168	C170 D304

ACCOUNT NUMBER AND TITLE: 1541 FORFEITED PROPERTY HELD FOR SALE

DEBIT	CREDIT
B338 C402 B340 D342 C178	B502 C340 D346 C312 D222 D350 C336 D344

ACCOUNT NUMBER AND TITLE: 1542 FORFEITED PROPERTY HELD FOR DONATION OR USE

DEBIT	CREDIT
D346 D350	B506 D348 D222

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ACCOUNT POSTINGS

ACCOUNT NUMBER AND TITLE: **1549 FORFEITED PROPERTY –
ALLOWANCE**

DEBIT	CREDIT
B130 C312 B502 D222	D622

ACCOUNT NUMBER AND TITLE: **1551 FORECLOSED PROPERTY**

DEBIT	CREDIT
B116 B332 C162 D218	C314 C316 C318

ACCOUNT NUMBER AND TITLE: **1559 FORECLOSED PROPERTY –
ALLOWANCE**

DEBIT	CREDIT
B114 B502	D218

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ACCOUNT POSTINGS

ACCOUNT NUMBER AND TITLE: **1561 COMMODITIES HELD UNDER PRICE
SUPPORT AND STABILIZATION
SUPPORT PROGRAMS**

DEBIT		CREDIT		
B302	D106	B508	C344	D224
B304	D114	C132	D102	D612
B306	D116	C134	D104	
B404	D132	C212	D108	
C180	D134	C312	D110	

ACCOUNT NUMBER AND TITLE: **1569 COMMODITIES - ALLOWANCE**

DEBIT		CREDIT		
C312		D352		
C344				
D224				

ACCOUNT NUMBER AND TITLE: **1571 STOCKPILE MATERIALS HELD IN
RESERVE**

DEBIT		CREDIT		
B302	D114	C132	D108	D620
B304	D116	C134	D110	
B306	D132	C212	D336	
B404	D134	D102	D338	
D106		D104	D340	

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ACCOUNT POSTINGS

ACCOUNT NUMBER AND TITLE: **1572 STOCKPILE MATERIALS HELD FOR SALE**

DEBIT			CREDIT		
B302	D106		B502	C334	D338
B304	D114		C132	D102	
B306	D116		C134	D104	
B404	D132		C212	D108	
C164	D134		C330	D110	
C402	D340		C332	D336	

ACCOUNT NUMBER AND TITLE: **1591 OTHER RELATED PROPERTY**

DEBIT			CREDIT		
B302	C402	D134	C132	D104	
B304	D106		C134	D108	
B306	D114		C212	D110	
B404	D116		C312		
C164	D132		D102		

ACCOUNT NUMBER AND TITLE: **1599 OTHER RELATED PROPERTY – ALLOWANCE**

DEBIT			CREDIT		
B502					
C312					

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ACCOUNT POSTINGS

ACCOUNT NUMBER AND TITLE: **1610 INVESTMENTS IN US TREASURY
SECURITIES ISSUED BY PUBLIC
DEBT**

DEBIT	CREDIT
B124 B126 B128 C402	B502 C302 C320 C120 C304 C322 C122 C306 C124 C308

ACCOUNT NUMBER AND TITLE: **1611 DISCOUNT ON US TREASURY
SECUTITIES ISSUED BY PUBLIC
DEBT**

DEBIT	CREDIT
B502 C124 C306 C308 C320	B128

ACCOUNT NUMBER AND TITLE: **1612 PREMIUM ON US TREASURY
SECURITIES ISSUED BY PUBLIC
DEBT**

DEBIT	CREDIT
B126	B502 C122 C302 C304 C322

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ACCOUNT POSTINGS

ACCOUNT NUMBER AND TITLE: 1613 AMORTIZATION OF DISCOUNT AND
PREMIUM ON US TREASURY
SECURITIES ISSUED BY PUBLIC
DEBT

DEBIT		CREDIT	
B502	C304	B502	C308
C122	C322	C124	C320
C302	D510	C306	D510R

ACCOUNT NUMBER AND TITLE: 1620 INVESTMENTS IN SECURITIES
OTHER THAN PUBLIC DEBT
SECURITIES

DEBIT		CREDIT	
B124		B502	C306
B126		C120	C308
B128		C122	C324
C402		C124	C326
		C302	
		C304	

ACCOUNT NUMBER AND TITLE: 1621 DISCOUNT ON SECURITIES OTHER
THAN PUBLIC DEBT SECURITIES

DEBIT		CREDIT	
B502		B128	
C124			
C306			
C308			
C324			

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ACCOUNT POSTINGS

ACCOUNT NUMBER AND TITLE: **1622 PREMIUM ON SECURITIES OTHER
THAN PUBLIC DEBT SECURITIES**

DEBIT	CREDIT
B126 B502	C122 C302 C304 C326

ACCOUNT NUMBER AND TITLE: **1623 AMORTIZATION OF PREM AND
DISC ON SECURITIES OTHER THAN
PUBLIC DEBT SECURITIES**

DEBIT	CREDIT
B502 C122 C302 C304 C326 D510	B502 C124 C306 C308 C324 D510R

ACCOUNT NUMBER AND TITLE: **1690 OTHER INVESTMENTS**

DEBIT	CREDIT
C402	B502 C320 C322 C324 C326

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ACCOUNT POSTINGS

ACCOUNT NUMBER AND TITLE: 1711 LAND AND LAND RIGHTS

DEBIT			CREDIT		
B302	C164	D116	B502	C212	D108
B304	C402	D132	B504	C312	D110
B306	D106	D134	C132	D102	
B404	D114		C134	D104	

ACCOUNT NUMBER AND TITLE: 1712 IMPROVEMENTS TO LAND

DEBIT			CREDIT		
B302	D106	D134	B504	C310	D108
B304	D114		C132	C312	D110
B306	D116		C134	D102	
B404	D132		C212	D104	

ACCOUNT NUMBER AND TITLE: 1719 ACCUMULATED DEPRECIATION ON
IMPROVEMENTS TO LAND

DEBIT			CREDIT		
B502			D514		
B504					
C310					
C312					

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ACCOUNT POSTINGS

ACCOUNT NUMBER AND TITLE: 1720 CONSTRUCTION-IN-PROGRESS

DEBIT			CREDIT		
B102	B404	D116	B502	C310	D108
B302	C402	D132	C132	C312	D110
B304	D106	D134	C134	D102	D308
B306	D114	D402	C212	D104	

ACCOUNT NUMBER AND TITLE: 1730 BUILDINGS, IMPROVEMENTS AND RENOVATIONS

DEBIT			CREDIT		
B302	C164	D116	B502	C212	D104
B304	C402	D132	B504	C310	D108
B306	D106	D134	C132	C312	D110
B404	D114	D308	C134	D102	

ACCOUNT NUMBER AND TITLE: 1739 ACCUMULATED DEPRECIATION ON BUILDINGS, IMPROVEMENTS AND RENOVATIONS

DEBIT			CREDIT		
B502			D514		
B504					
C310					
C312					

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ACCOUNT POSTINGS

ACCOUNT NUMBER AND TITLE: **1740 OTHER STRUCTURES AND FACILITIES**

DEBIT			CREDIT		
B302	C164	D116	B502	C212	D104
B304	C402	D132	B504	C310	D108
B306	D106	D134	C132	C312	D110
B404	D114	D308	C134	D102	

ACCOUNT NUMBER AND TITLE: **1749 ACCUMULATED DEPRECIATION ON OTHER STRUCTURES AND FACILITIES**

DEBIT			CREDIT		
B502			D226		
B504			D514		
C310					
C312					

ACCOUNT NUMBER AND TITLE: **1750 EQUIPMENT**

DEBIT			CREDIT		
B302	C164	D116	B502	C212	D104
B304	C402	D132	B504	C310	D108
B306	D106	D134	C132	C312	D110
B404	D114	D348	C134	D102	

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ACCOUNT POSTINGS

ACCOUNT NUMBER AND TITLE: **1759 ACCUMULATED DEPRECIATION ON EQUIPMENT**

DEBIT	CREDIT
B502 B504 C310 C312	D514

ACCOUNT NUMBER AND TITLE: **1810 ASSETS UNDER CAPITAL LEASE**

DEBIT	CREDIT
B302 D106 D134 B304 D114 B306 D116 B404 D132	C132 D102 C134 D104 C212 D108 C310 D110

ACCOUNT NUMBER AND TITLE: **1819 ACCUMULATED DEPRECIATION ON ASSETS UNDER CAPITAL LEASE**

DEBIT	CREDIT
C310	D514

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ACCOUNT POSTINGS

ACCOUNT NUMBER AND TITLE: 1820 LEASEHOLD IMPROVEMENTS

DEBIT			CREDIT		
B302	C164	D132	C132	C312	D110
B304	D106	D134	C134	D102	
B306	D114		C212	D104	
B404	D116		C310	D108	

ACCOUNT NUMBER AND TITLE: 1829 ACCUMULATED AMORTIZATION
ON LEASEHOLD IMPROVEMENTS

DEBIT			CREDIT		
B502			D514		
C310					
C312					

ACCOUNT NUMBER AND TITLE: 1830 INTERNAL USE SOFTWARE

DEBIT			CREDIT		
B302	C164	D116	B502	C310	D108
B304	C402	D132	C132	C312	D110
B306	D106	D134	C134	D102	
B404	D114	D308	C212	D104	

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ACCOUNT POSTINGS

ACCOUNT NUMBER AND TITLE: 1839 ACCUMULATED AMORITIZATION
ON INTERNAL USE SOFTWARE

DEBIT	CREDIT
B502 C310 C312	D514

ACCOUNT NUMBER AND TITLE: 1840 OTHER NATURAL RESOURCES

DEBIT	CREDIT
B302 C164 D116 B304 C402 D132 B306 D106 D134 B404 D114	B502 C310 D110 C132 D102 C134 D104 C212 D108

ACCOUNT NUMBER AND TITLE: 1849 ALLOWANCE FOR DEPLETION

DEBIT	CREDIT
B502	D514

ACCOUNT NUMBER AND TITLE: 1890 OTHER GENERAL PROPERTY,
PLANT AND EQUIPMENT

DEBIT	CREDIT
B302 C164 D116 B304 C402 D132 B306 D106 D134 B404 D114	B502 C212 D104 B504 C310 D108 C132 C312 D110 C134 D102

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ACCOUNT POSTINGS

ACCOUNT NUMBER AND TITLE: 1920 UNREQUISITIONED AUTHORIZED
APPROPRIATIONS

DEBIT	CREDIT

ACCOUNT NUMBER AND TITLE: 1921 RECEIVABLE APPROPRIATIONS

DEBIT	CREDIT

ACCOUNT NUMBER AND TITLE: 1990 OTHER ASSETS

DEBIT	CREDIT
B302 D106 D134 B304 D114 B306 D116 B404 D132	C132 D102 C134 D104 C212 D108 C310 D110

ACCOUNT NUMBER AND TITLE: 2110 ACCOUNTS PAYABLE

DEBIT	CREDIT
A255 D110 B110 D306 B120 F128 D102	A255R B314 B344 D132 F128AP B302 B318 D106 D134 B304 B332 D114 D410 B306 B334 D116 D616

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ACCOUNT POSTINGS

ACCOUNT NUMBER AND TITLE: 2120 DISBURSEMENTS IN TRANSIT

DEBIT	CREDIT
B110	

ACCOUNT NUMBER AND TITLE: 2130 CONTRACT HOLDBACKS

DEBIT	CREDIT
B110 D102 D110	B302 D114 D306 B304 D116 B306 D132 D106 D134

ACCOUNT NUMBER AND TITLE: 2140 ACCRUED INTEREST PAYABLE

DEBIT	CREDIT
B112	B318 B322

ACCOUNT NUMBER AND TITLE: 2150 PAYABLE FOR TRANSFERS OF
CURRENTLY INVESTED BALANCES

DEBIT	CREDIT
A222 A240 A225 A236	A212 A223

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ACCOUNT POSTINGS

ACCOUNT NUMBER AND TITLE: **2155 EXPENDITURE TRANSFERS
PAYABLE**

DEBIT	CREDIT
A261	A259

ACCOUNT NUMBER AND TITLE: **2160 ENTITLEMENT BENEFITS DUE AND
PAYABLE**

DEBIT	CREDIT
B110	B324 D406

ACCOUNT NUMBER AND TITLE: **2170 SUBSIDY PAYABLE TO FINANCING
ACCOUNT**

DEBIT	CREDIT
B105	A150 B324

ACCOUNT NUMBER AND TITLE: **2179 CONTRA LIABILITY FOR SUBSIDY
PAYABLE TO FINANCING
ACCOUNT**

DEBIT	CREDIT
A150	B105

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ACCOUNT POSTINGS

ACCOUNT NUMBER AND TITLE: 2180 LOAN GUARANTEE LIABILITY

DEBIT	CREDIT
B104 D112	A144 C118 D516 A180 C126 B104AP C220 C104 C228

ACCOUNT NUMBER AND TITLE: 2190 OTHER ACCRUED LIABILITIES

DEBIT	CREDIT
B110 D102 D110	B302 D106 D134 B304 D114 D402 B306 D116 D408 B318 D132

ACCOUNT NUMBER AND TITLE: 2210 ACCRUED FUNDED PAYROLL AND
LEAVE

DEBIT	CREDIT
	B302 D132 B304 D402 B306

ACCOUNT NUMBER AND TITLE: 2211 WITHHOLDINGS PAYABLE

DEBIT	CREDIT
B110	B302 D134 B304 D402 B306 D132

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ACCOUNT POSTINGS

ACCOUNT NUMBER AND TITLE: **2213 EMPLOYER CONTRIBUTIONS AND
PAYROLL TAXES PAYABLE**

DEBIT	CREDIT
B110	B302 D134 B304 D404 B306 D132

ACCOUNT NUMBER AND TITLE: **2215 OTHER POST-EMPLOYMENT
BENEFITS DUE AND PAYABLE**

DEBIT	CREDIT
D406R	D406

ACCOUNT NUMBER AND TITLE: **2216 PENSION BENEFITS DUE AND
PAYABLE TO BENEFICIARIES**

DEBIT	CREDIT
D406R	D406

ACCOUNT NUMBER AND TITLE: **2217 BENEFIT PREMIUMS PAYABLE TO
BENEFICIARIES**

DEBIT	CREDIT
D406R	D406

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ACCOUNT POSTINGS

ACCOUNT NUMBER AND TITLE: **2218 LIFE INSURANCE BENEFITS DUE
AND PAYABLE TO BENEFICIARIES**

DEBIT	CREDIT
D406 R	D406

ACCOUNT NUMBER AND TITLE: **2220 UNFUNDED LEAVE**

DEBIT	CREDIT
B324 R	B324

ACCOUNT NUMBER AND TITLE: **2225 UNFUNDED FECA LIABILITY**

DEBIT	CREDIT
B324 R	B326

ACCOUNT NUMBER AND TITLE: **2290 OTHER UNFUNDED EMPLOYMENT
RELATED LIABILITY**

DEBIT	CREDIT
B324 R	B324 B326

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ACCOUNT POSTINGS

ACCOUNT NUMBER AND TITLE: **2310 ADVANCES FROM OTHERS**

DEBIT	CREDIT
A306 A308 F110	C182 C184

ACCOUNT NUMBER AND TITLE: **2320 DEFERRED CREDITS**

DEBIT	CREDIT
C118 C336 D350 C218 D346	B338 B402 B340 C116

ACCOUNT NUMBER AND TITLE: **2400 LIABILITY FOR DEPOSIT FUNDS,
CLEARING ACCOUNTS AND
UNDEPOSITED COLLECTIONS**

DEBIT	CREDIT
C144R D304 C170	C108 C152 C144 C168

ACCOUNT NUMBER AND TITLE: **2510 PRINCIPAL PAYABLE TO TREASURY**

DEBIT	CREDIT
B120 B136 B121	A156

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ACCOUNT POSTINGS

ACCOUNT NUMBER AND TITLE: **2520 PRINCIPAL PAYABLE TO THE
FEDERAL FINANCING BANK**

DEBIT	CREDIT
B120 B121	

ACCOUNT NUMBER AND TITLE: **2530 SECURITIES ISSUED BY FEDERAL
AGENCIES UNDER GENERAL AND
SPECIAL FINANCING AUTHORITY,
NET**

DEBIT	CREDIT

ACCOUNT NUMBER AND TITLE: **2540 PARTICIPATION CERTIFICATES**

DEBIT	CREDIT

ACCOUNT NUMBER AND TITLE: **2590 OTHER DEBT**

DEBIT	CREDIT
B122	D114 D116

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ACCOUNT POSTINGS

ACCOUNT NUMBER AND TITLE: **2610 ACTUARIAL PENSION LIABILITY**

DEBIT	CREDIT
B103 D406 B324 R	B324

ACCOUNT NUMBER AND TITLE: **2620 ACTUARIAL HEALTH INSURANCE LIABILITY**

DEBIT	CREDIT
Pension, health and life do not have consistent and standard entries to reduce the actuarial liability. OPM specific	B324

ACCOUNT NUMBER AND TITLE: **2630 ACTUARIAL LIFE INSURANCE LIABILITY**

DEBIT	CREDIT
Pension, health and life do not have consistent and standard entries to reduce the actuarial liability. OPM specific	B324

ACCOUNT NUMBER AND TITLE: **2650 ACTUARIAL FECA LIABILITY**

DEBIT	CREDIT
B330 R	B330

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ACCOUNT POSTINGS

ACCOUNT NUMBER AND TITLE: **2690 OTHER ACTUARIAL LIABILITIES**

DEBIT	CREDIT
B330R	B330

ACCOUNT NUMBER AND TITLE: **2910 PRIOR LIENS OUTSTANDING ON
ACQUIRED COLLATERAL**

DEBIT	CREDIT
B114	D218

ACCOUNT NUMBER AND TITLE: **2920 CONTINGENT LIABILITIES**

DEBIT	CREDIT
B328R	B328

ACCOUNT NUMBER AND TITLE: **2940 CAPITAL LEASE LIABILITY**

DEBIT	CREDIT
B110 B324R	B302 D114 B304 D116 B306 D132 B324 D134

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ACCOUNT POSTINGS

ACCOUNT NUMBER AND TITLE: **2950 LIABILITY FOR SUBSIDY RELATED
TO UNDISBURSED LOANS**

DEBIT	CREDIT
C126R	C208

ACCOUNT NUMBER AND TITLE: **2960 ACCOUNTS PAYABLE CANCELED**

DEBIT	CREDIT
B316	F130

ACCOUNT NUMBER AND TITLE: **2970 RESOURCES PAYABLE TO
TREASURY**

DEBIT	CREDIT
B136	F232

ACCOUNT NUMBER AND TITLE: **2980 CUSTODIAL LIABILITY**

DEBIT	CREDIT
D214 D216 F124	C142 C202 C226

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ACCOUNT POSTINGS

ACCOUNT NUMBER AND TITLE: 2990 OTHER LIABILITIES

DEBIT	CREDIT
B110 D342 B506 C168 C174	A130 C166 D350 A132 D112 A136 D114 C150 D116

ACCOUNT NUMBER AND TITLE: 2995 ESTIMATED CLEANUP COST
LIABILITY

DEBIT	CREDIT
D226	B324 B344

ACCOUNT NUMBER AND TITLE: 3100 UNEXPENDED APPROPRIATIONS

DEBIT	CREDIT
A106 B130 AP D408 AP A112 B134 D410 AP A130 B302 AP D616 AP A132 B304 AP F106 A136 B306 AP F107 A146 AP B314 AP F120 A214 B322 AP F122 A226 B332 AP F128 A230 B334 AP A248 B404 AP A252 C206 AP A254 D106 AP A256 D114 AP B102 AP D116 AP B105 AP D126 AP B106 AP D402 AP B108 AP D404 AP B118 AP D406 AP	A104 C136 R A108 C138 R A110 D102 R A170 F128 A220 A228 A230 R A232 A246 A250 A254 R A256 R C132 R C134 R

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ACCOUNT POSTINGS

ACCOUNT NUMBER AND TITLE: **3105 APPROPRIATED CAPITAL FUNDING
CANCELED PAYABLES**

DEBIT	CREDIT

ACCOUNT NUMBER AND TITLE: **3310 CUMULATIVE RESULTS OF
OPERATIONS**

DEBIT	CREDIT
F228 F231	F228 F230

ACCOUNT NUMBER AND TITLE: **3320 RESERVED FOR FACTS ROUNDING
DIFFERENCES**

DEBIT	CREDIT

ACCOUNT NUMBER AND TITLE: **4032 ANTICIPATED CONTRACT
AUTHORITY**

DEBIT	CREDIT
A176	A168 F112

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ACCOUNT POSTINGS

ACCOUNT NUMBER AND TITLE: **4034 ANTICIPATED ADJUSTMENTS TO
CONTRACT AUTHORITY**

DEBIT	CREDIT
A172 A178R F114	A178 F118

ACCOUNT NUMBER AND TITLE: **4042 ESTIMATED BORROWING
AUTHORITY - INDEFINITE**

DEBIT	CREDIT
A162	A154 F112

ACCOUNT NUMBER AND TITLE: **4044 ANTICIPATED REDUCTIONS TO
BORROWING AUTHORITY**

DEBIT	CREDIT
A158 F114	A164 F118

ACCOUNT NUMBER AND TITLE: **4047 ANTICIPATED TRANSFERS TO
TREASURY**

DEBIT	CREDIT
B120 B136 F114	A142 F118

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ACCOUNT POSTINGS

ACCOUNT NUMBER AND TITLE: 4060 ANTICIPATED COLLECTIONS FROM
NON-FEDERAL SOURCES

DEBIT	CREDIT				
A140	C110	C132	C152	C316	C342
F116	C116	C136	C154	C318	D108
	C130	C148	C314	C328	F112

ACCOUNT NUMBER AND TITLE: 4070 ANTICIPATED COLLECTIONS FROM
FEDERAL SOURCES

DEBIT	CREDIT			
A140 F116	C104	C132	C214	D108
C304	C106	C136	C302	F107
C308	C110	C208	C306	F112
C322	C124	C210	C320	

ACCOUNT NUMBER AND TITLE: 4111 DEBT LIQUIDATION
APPROPRIATIONS

DEBIT	CREDIT
A104	F204

ACCOUNT NUMBER AND TITLE: 4112 DEFICIENCY APPROPRIATIONS

DEBIT	CREDIT
A104	F204

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ACCOUNT POSTINGS

ACCOUNT NUMBER AND TITLE: **4114 APPROPRIATED TRUST OR SPECIAL
FUND RECEIPTS**

DEBIT				CREDIT	
A184	A264	C302	C336	B126	F204
A186	C124	C306		B129	
A188	C172	C324		C304	
A196	C176	C326		C308	

ACCOUNT NUMBER AND TITLE: **4115 LOAN SUBSIDY APPROPRIATION –
DEFINITE - CURRENT**

DEBIT		CREDIT	
A104		F204	

ACCOUNT NUMBER AND TITLE: **4116 ENTITLEMENT LOAN SUBSIDY
APPROPRIATION - INDEFINITE**

DEBIT		CREDIT	
A104		F107	F204

ACCOUNT NUMBER AND TITLE: **4117 LOAN ADMINISTRATIVE EXPENSE
APPROPRIATION – DEFINITE –
CURRENT**

DEBIT		CREDIT	
A104		F204	

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ACCOUNT POSTINGS

ACCOUNT NUMBER AND TITLE: **4118 RE-ESTIMATED LOAN SUBSIDY
APPROPRIATION – INDEFINITE
PERMANENT**

DEBIT	CREDIT
A104	F107 F204

ACCOUNT NUMBER AND TITLE: **4119 OTHER APPROPRIATIONS REALIZED**

DEBIT	CREDIT
A104	F107 F204

ACCOUNT NUMBER AND TITLE: **4120 APPROPRIATIONS ANTICIPATED –
INDEFINITE**

DEBIT	CREDIT
A102 C304 C308 F116	A104 C306 A186 F112 C124 C302

ACCOUNT NUMBER AND TITLE: **4121 LOAN SUBSIDY APPROPRIATION –
INDEFINITE - CURRENT**

DEBIT	CREDIT
A104	F107 F204

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ACCOUNT POSTINGS

ACCOUNT NUMBER AND TITLE: **4125 LOAN MODIFICATION ADJUSTMENT
TRANSFER APPROPRIATION**

DEBIT	CREDIT
A144 A180	F204

ACCOUNT NUMBER AND TITLE: **4131 CURRENT-YEAR AUTHORITY
REALIZED - DFINITE**

DEBIT	CREDIT
A166	F206

ACCOUNT NUMBER AND TITLE: **4132 CURRENT-YEAR CONTRACT
AUTHORITY REALIZED –
INDEFINITE**

DEBIT	CREDIT
A166 A168	F206

ACCOUNT NUMBER AND TITLE: **4133 ACTUAL ADJUSTMENTS TO
CONTRACT AUTHORITY**

DEBIT	CREDIT
A174R F206	A172 A174

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ACCOUNT POSTINGS

ACCOUNT NUMBER AND TITLE: **4135 CONTRACT AUTHORITY
LIQUIDATED**

DEBIT	CREDIT
F206	A170

ACCOUNT NUMBER AND TITLE: **4138 RESOURCES REALIZED FROM
CONTRACT AUTHORITY**

DEBIT	CREDIT
A170	F204

ACCOUNT NUMBER AND TITLE: **4139 CONTRACT AUTHORITY CARRIED
FORWARD**

DEBIT	CREDIT
F206	F206

ACCOUNT NUMBER AND TITLE: **4141 CURRENT-YEAR BORROWING
AUTHORITY REALIZED -
DEFINITE**

DEBIT	CREDIT
A152	F208

U.S. GOVERNMENT STANDARD GENERAL LEDGER

ACCOUNT POSTINGS

ACCOUNT NUMBER AND TITLE: **4142 CURRENT-YEAR BORROWING
AUTHORITY REALIZED –
INDEFINITE**

DEBIT	CREDIT
A152 A154	A148 F208

ACCOUNT NUMBER AND TITLE: **4143 ACTUAL REDUCTIONS TO
BORROWING AUTHORITY**

DEBIT	CREDIT
F208	A148 A158 A160

ACCOUNT NUMBER AND TITLE: **4145 BORROWING AUTHORITY
CONVERTED TO CASH**

DEBIT	CREDIT
F208	A156

ACCOUNT NUMBER AND TITLE: **4147 ACTUAL TRANSFERS TO TREASURY**

DEBIT	CREDIT
F204	B120 B136 B121

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ACCOUNT POSTINGS

ACCOUNT NUMBER AND TITLE: **4148 RESOURCES REALIZED FROM
BORROWING AUTHORITY**

DEBIT	CREDIT
A156	F204

ACCOUNT NUMBER AND TITLE: **4149 BORROWING AUTHORITY
CARRIED FORWARD**

DEBIT	CREDIT
F208	F208

ACCOUNT NUMBER AND TITLE: **4150 REAPPROPRIATIONS**

DEBIT	CREDIT
A108 A110	F204

ACCOUNT NUMBER AND TITLE: **4157 AUTHORITY MADE AVAILABLE
FROM RECEIPT OR APPROPRIATION
BALANCES PREVIOUSLY
PRECLUDED FROM OBLIGATION**

DEBIT	CREDIT
A192	F215

U.S. GOVERNMENT STANDARD GENERAL LEDGER

ACCOUNT POSTINGS

ACCOUNT NUMBER AND TITLE: **4158 AUTHORITY MADE AVAILABLE
FROM OFFSETTING COLLECTION
BALANCES PREVIOUSLY
PRECLUDED FROM OBLIGATION**

DEBIT	CREDIT
A194	F215

ACCOUNT NUMBER AND TITLE: **4160 ANTICIPATED TRANSFERS –
CURRENT-YEAR AUTHORITY**

DEBIT	CREDIT
A242 A248 F104	A244 A246 F104 R

ACCOUNT NUMBER AND TITLE: **4165 TREASURY-MANAGED TRUST
FUND DISTRIBUTIONS OF
AUTHORITY - ANTICIPATED**

DEBIT	CREDIT
A204	A217 F112

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ACCOUNT POSTINGS

ACCOUNT NUMBER AND TITLE: **4166 TREASURY-MANAGED TRUST
FUND DISTRIBUTIONS OF
REALIZED AUTHORITY –
TO BE TRANSFERRED**

DEBIT	CREDIT
A217 A225	A219 A223

ACCOUNT NUMBER AND TITLE: **4167 TREASURY-MANAGED TRUST
FUND DISTRIBUTIONS OF
REALIZED AUTHORITY –
TRANSFERRED**

DEBIT	CREDIT
A219 F204	A225 F204

ACCOUNT NUMBER AND TITLE: **4170 TRANSFERS – CURRENT-YEAR
AUTHORITY**

DEBIT	CREDIT
A246 A250 F204	A248 A252 F204

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ACCOUNT POSTINGS

ACCOUNT NUMBER AND TITLE: **4175 ALLOCATION TRANSFERS
OF CURRENT-YEAR AUTHORITY**

DEBIT	CREDIT
A218 A240 A220 F204 A230 R A232	A212 F204 A214 A230 A238

ACCOUNT NUMBER AND TITLE: **4176 ALLOCATION TRANSFERS –
PRIOR-YEAR BALANCES**

DEBIT	CREDIT
A218 A230 R A240 A220 A232 F204 A228 A236	A212 A230 F204 A214 A234 A226 A238

ACCOUNT NUMBER AND TITLE: **4180 ANTICIPATED TRANSFERS –
PRIOR-YEAR BALANCES**

DEBIT	CREDIT
A242 A248 F104	A244 A246 F104 R

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ACCOUNT POSTINGS

ACCOUNT NUMBER AND TITLE: 4190 TRANSFERS – PRIOR-YEAR
BALANCES

DEBIT	CREDIT
A246 A250 F204	A248 A252 F204

ACCOUNT NUMBER AND TITLE: 4195 TRANSFER OF OBLIGATED
BALANCES

DEBIT	CREDIT
A254R F204 A255R A256R	A254 F204 A255 A256

ACCOUNT NUMBER AND TITLE: 4201 TOTAL ACTUAL RESOURCES –
COLLECTED

DEBIT	CREDIT
F204 F216	B316 F204 F214

ACCOUNT NUMBER AND TITLE: 4210 ANTICIPATED REIMBURSEMENTS
AND OTHER INCOME

DEBIT	CREDIT
A302 A308 F116	A304 C182 F112

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ACCOUNT POSTINGS

ACCOUNT NUMBER AND TITLE: **4215 ANTICIPATED APPROPRIATION
TRUST FUND EXPENDITURE
TRANSFERS**

DEBIT	CREDIT
A114 F116	A258 F112

ACCOUNT NUMBER AND TITLE: **4221 UNFILLED CUSTOMER ORDERS
WITHOUT ADVANCE**

DEBIT	CREDIT
A304	A310 C222 C184 F108

ACCOUNT NUMBER AND TITLE: **4222 UNFILLED CUSTOMER ORDERS
WITH ADVANCE**

DEBIT	CREDIT
C182 C184	A306 F110 A308

ACCOUNT NUMBER AND TITLE: **4225 APPROPRIATION TRUST FUND
EXPENDITURE TRANSFERS –
RECEIVABLE**

DEBIT	CREDIT
A258	A260

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ACCOUNT POSTINGS

ACCOUNT NUMBER AND TITLE: **4251 REIMBURSEMENTS AND OTHER
INCOME EARNED - RECEIVABLE**

DEBIT	CREDIT
A310 C222	C186

ACCOUNT NUMBER AND TITLE: **4252 REIMBURSEMENTS AND OTHER
INCOME EARNED – COLLECTED**

DEBIT	CREDIT
A306 C186	F204

ACCOUNT NUMBER AND TITLE: **4255 APPROPRIATION TRUST FUND
EXPENDITURE TRANSFERS -
COLLECTED**

DEBIT	CREDIT
A260	F204

ACCOUNT NUMBER AND TITLE: **4261 ACTUAL COLLECTION OF FEES**

DEBIT	CREDIT
C110 C116	F204

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ACCOUNT POSTINGS

ACCOUNT NUMBER AND TITLE: **4262 ACTUAL COLLECTION OF LOAN
PRINCIPAL**

DEBIT	CREDIT
C110	F204

ACCOUNT NUMBER AND TITLE: **4263 ACTUAL COLLECTION OF LOAN
INTEREST**

DEBIT	CREDIT
C110 C154	F204

ACCOUNT NUMBER AND TITLE: **4264 ACTUAL COLLECTION OF RENT**

DEBIT	CREDIT
C110	F204

ACCOUNT NUMBER AND TITLE: **4265 ACTUAL COLLECTIONS FROM
SALE OF FORECLOSED PROPERTY**

DEBIT	CREDIT
C110 C316 C314 C318	F204

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ACCOUNT POSTINGS

ACCOUNT NUMBER AND TITLE: **4266 OTHER ACTUAL COLLECTIONS –
NON-FEDERAL**

DEBIT			CREDIT
C110	C182	C334	A306
C148	C328	C342	B118
C152	C330		F204
C158	C332		

ACCOUNT NUMBER AND TITLE: **4271 ACTUAL PROGRAM FUND SUBSIDY
COLLECTED – DEFINITE - CURRENT**

DEBIT		CREDIT
C104	C126	F204
C106		

ACCOUNT NUMBER AND TITLE: **4272 ACTUAL PROGRAM FUND SUBSIDY
COLLECTED – INDEFINITE –
PERMANENT**

DEBIT		CREDIT
C106		F204
C126		

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ACCOUNT POSTINGS

ACCOUNT NUMBER AND TITLE: **4273 INTEREST COLLECTED FROM
TREASURY**

DEBIT	CREDIT
C110 C306 C124 C320 C140 C302	B126 C322 B129 F204 C304 C308

ACCOUNT NUMBER AND TITLE: **4274 ACTUAL PROGRAM FUND SUBSIDY
COLLECTED – INDEFINITE –
CURRENT**

DEBIT	CREDIT
C126	F204

ACCOUNT NUMBER AND TITLE: **4275 ACTUAL COLLECTIONS FROM
LIQUIDATING FUND**

DEBIT	CREDIT
	F204

ACCOUNT NUMBER AND TITLE: **4276 ACTUAL COLLECTIONS FROM
FINANCING FUND**

DEBIT	CREDIT
	F204

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ACCOUNT POSTINGS

ACCOUNT NUMBER AND TITLE: **4277 OTHER ACUTAL COLLECTIONS –
FEDERAL**

DEBIT	CREDIT
C110 C140	F204

ACCOUNT NUMBER AND TITLE: **4281 ACTUAL PROGRAM FUND
SUBSIDY RECEIVABLE
DEFINITE - CURRENT**

DEBIT	CREDIT
C208	C126

ACCOUNT NUMBER AND TITLE: **4282 ACTUAL PROGRAM FUND
SUBSIDY RECEIVABLE
INDEFINITE - PERMANENT**

DEBIT	CREDIT
C208	C106 C126

ACCOUNT NUMBER AND TITLE: **4283 INTEREST RECEIVABLE FROM
TREASURY**

DEBIT	CREDIT
C214	C140

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ACCOUNT POSTINGS

ACCOUNT NUMBER AND TITLE: **4284 ACTUAL PROGRAM FUND SUBSIDY
RECEIVABLE – INDEFINITE-
CURRENT**

DEBIT	CREDIT
C208	C126

ACCOUNT NUMBER AND TITLE: **4285 RECEIVABLE FROM THE
LIQUIDATING FUND**

DEBIT	CREDIT
C210	

ACCOUNT NUMBER AND TITLE: **4286 RECEIVABLE FROM THE FINANCING
FUND**

DEBIT	CREDIT

ACCOUNT NUMBER AND TITLE: **4287 OTHER FEDERAL RECEIVABLES**

DEBIT	CREDIT
C214	C140

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ACCOUNT POSTINGS

ACCOUNT NUMBER AND TITLE: **4310 ANTICIPATED RECOVERIES OF
PRIOR-YEAR OBLIGATIONS**

DEBIT	CREDIT
A138 F116	D110 F112 D134

ACCOUNT NUMBER AND TITLE: **4350 CANCELED AUTHORITY**

DEBIT	CREDIT
B316	F120 F122 F128

ACCOUNT NUMBER AND TITLE: **4391 ADJUSTMENTS TO INDEFINITE
NO-YEAR AUTHORITY**

DEBIT	CREDIT
F204	F106 F204

ACCOUNT NUMBER AND TITLE: **4392 RESCISSIONS – CURRENT-YEAR**

DEBIT	CREDIT
F204 F206 F208	A132 A136

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ACCOUNT POSTINGS

ACCOUNT NUMBER AND TITLE: 4393 RESCISSIONS – PRIOR-YEAR

DEBIT	CREDIT
F204 F206 F208	A132 A136

ACCOUNT NUMBER AND TITLE: 4394 RECEIPTS NOT AVAILABLE FOR
OBLIGATION UPON COLLECTION

DEBIT	CREDIT
A190 C304 B126 C308	A188 C124 C306 C326 A196 C302 C324

ACCOUNT NUMBER AND TITLE: 4395 AUTHORITY UNAVAILABLE
PURSUANT TO PUBLIC LAW –
TEMPORARY

DEBIT	CREDIT
A126 F129 B128R F130AP	A128

ACCOUNT NUMBER AND TITLE: 4396 AUTHORITY PERMANENTLY NOT
AVAILABLE PURSUANT TO
PUBLIC LAW

DEBIT	CREDIT
F204	A106 A112 A130

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ACCOUNT POSTINGS

ACCOUNT NUMBER AND TITLE: **4397 RECEIPTS AND APPROPRIATIONS
TEMPORARILY PRECLUDED
FROM OBLIGATION**

DEBIT	CREDIT
B126 F215	A127

ACCOUNT NUMBER AND TITLE: **4398 OFFSETTING COLLECTIONS
TEMPORARILY PRECLUDED
FROM OBLIGATION**

DEBIT	CREDIT
B126 F215	A129

ACCOUNT NUMBER AND TITLE: **4420 UNAPPORTIONED AUTHORITY –
PENDING RESCISSION**

DEBIT	CREDIT
A134R F210 A136 F212	A134

ACCOUNT NUMBER AND TITLE: **4430 UNAPPORTIONED AUTHORITY –
OMB DEFERRAL**

DEBIT	CREDIT
A126R F210 F212	A126

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ACCOUNT POSTINGS

ACCOUNT NUMBER AND TITLE: **4450 UNAPPORTIONED AUTHORITY**

DEBIT				CREDIT				
A106	A140 AP	B121	F122	A102	A162	A204	C172	D134
A116	A142	B126	F212	A104	A166	A219	C176	F104
A118	A160	B129		A108	A174 R	A242	C302	F114
A126	A164	C304		A110	A176	A250	C306	F116
A127	A174	C308		A114	A178 R	A258	C324	F126
A128	A178	F104 R		A126 R	A180	A302	C326	F130 AP
A129	A225	F106		A128 R	A184	C106	C328	F210
A130	A244	F107		A134 R	A186	C124	C330	
A132	A252	F112		A138	A190	C130	C332	
A134	B118	F118		A140	A192	C132	C336	
				A144	A194	C136	D108	
				A152	A196	C158	D110	

ACCOUNT NUMBER AND TITLE: **4510 APPORTIONMENTS**

DEBIT			CREDIT			
A106	B129	F107	A116	C106 AP	C154 AP	C316 AP
A120	C106	F122	A122	C110 AP	C182 AP	C318 AP
A212	C304	F210	A186 AP	C116 AP	C208 AP	C320 AP
A214	C304 R	F212	A218	C124	C210 AP	C328 AP
A230	C308		A220	C124 AP	C214 AP	C342 AP
A238	C308 R		A230 R	C130 AP	C302	D108 AP
A308 AP	C322 R		A232	C132 AP	C302 AP	D110 AP
B126	F106		A240	C136 AP	C306	
			A304 AP	C148 AP	C306 AP	
			B126 AP	C152 AP	C314 AP	

ACCOUNT NUMBER AND TITLE: **4520 RESERVED FOR AGENCY USE**

DEBIT	CREDIT

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ACCOUNT POSTINGS

ACCOUNT NUMBER AND TITLE: 4530 RESERVED FOR AGENCY USE

DEBIT	CREDIT

ACCOUNT NUMBER AND TITLE: 4540 RESERVED FOR AGENCY USE

DEBIT	CREDIT

ACCOUNT NUMBER AND TITLE: 4550 RESERVED FOR AGENCY USE

DEBIT	CREDIT

ACCOUNT NUMBER AND TITLE: 4560 RESERVED FOR AGENCY USE

DEBIT	CREDIT

ACCOUNT NUMBER AND TITLE: 4570 RESERVED FOR AGENCY USE

DEBIT	CREDIT

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ACCOUNT POSTINGS

ACCOUNT NUMBER AND TITLE: **4580 RESERVED FOR AGENCY USE**

DEBIT	CREDIT

ACCOUNT NUMBER AND TITLE: **4590 APPORTIONMENTS UNAVAILABLE –
ANTICIPATED RESOURCES**

DEBIT	CREDIT
A122 C152 AP C328 AP A186 AP C154 AP C342 AP A304 AP C182 AP D108 AP B126 AP C208 AP D110 AP C106 AP C210 AP F112 C110 AP C214 AP C116 AP C302 AP C124 AP C306 AP C130 AP C314 AP C132 AP C316 AP C136 AP C318 AP C148 AP C320 AP	A118 A140 AP A308 AP C304 R C322 R

ACCOUNT NUMBER AND TITLE: **4610 ALLOTMENTS – REALIZED
RESOURCES**

DEBIT	CREDIT
A106 B204 C310 R F110 A148 B206 C322 R F122 A150 B210 D116 F128 R A308 AP B306 D402 F210 B102 B314 D404 F212 B104 B322 D406 B106 B332 D408 B108 B334 D410 B114 B344 D616 B116 C204 F106 B122 C304 R F107 B202 C308 R F108	A120 C112 C208 AP D110 AP A122 C116 AP C210 AP F102 A186 AP C124 AP C214 AP A304 AP C130 AP C302 AP B126 AP C132 AP C306 AP B202 AP C134 C314 AP B204 AP C136 AP C316 AP B208 C138 C318 AP B304 C148 AP C320 AP C106 C152 AP C328 AP C106 AP C154 AP C342 AP C110 AP C182 AP D108 AP

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ACCOUNT POSTINGS

ACCOUNT NUMBER AND TITLE: **4620 UNOBLIGATED FUNDS NOT
SUBJECT TO APPORTIONMENT**

DEBIT				CREDIT				
A106	A223	B210	D410	A102	A192	B202R	C136AP	C314AP
A118	A225	B306	D616	A104	A194	B204R	C138	C316AP
A127	A230	B314	F106	A108	A196	B208	C148AP	C318AP
A128	A238	B322	F107	A110	A217	B304	C152AP	C320AP
A129	A252	B334	F108	A114	A218	C106AP	C154AP	C324
A130	A259	C304	F110	A122	A219	C110AP	C158	C326
A132	A266	C304R	F122	A128R	A220	C112	C172	C328AP
A134	A308AP	C308	F128AP	A134R	A230R	C116AP	C176	C342
A140AP	B102	C308R	F210	A152	A232	C124	C182AP	C342AP
A148	B103	C310R	F212	A162	A240	C124AP	C208AP	D108AP
A160	B121	C322R		A174R	A250	C128AP	C210AP	D110AP
A164	B126	D116		A176	A258	C130AP	C214AP	F102
A174	B129	D402		A178R	A264	C132	C302	F210
A178	B202	D404		A186	A302	C132AP	C302AP	
A212	B204	D406		A186AP	A304AP	C134	C306	
A214	B206	D408		A190	B126AP	C136	C306AP	

ACCOUNT NUMBER AND TITLE: **4630 FUNDS NOT AVAILABLE FOR
COMMITMENT/OBLIGATION**

DEBIT		CREDIT	
A142	F212	A138	
F210		A140	

ACCOUNT NUMBER AND TITLE: **4650 ALLOTMENTS – EXPIRED
AUTHORITY**

DEBIT				CREDIT			
A112	D106	D122	F120	A228	C132	D104	F212
A226	D114	D124		A236	C136	D120	
A234	D118	D126		C130	D102	D132	

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ACCOUNT POSTINGS

ACCOUNT NUMBER AND TITLE: **4700 COMMITMENTS**

DEBIT		CREDIT
B202 R	B210	B202
B204	F102	B204 R
B206	F210	
B208	F212	

ACCOUNT NUMBER AND TITLE: **4801 UNEXPENDED OBLIGATIONS – UNPAID**

DEBIT			CREDIT
A146	B304	D132	A150
B104	B306	D134	B204
B105	B344	D402	B208
B130	C206	D404	B210
B204 R	C224	D406	F226
B206	D114	D408	
B302	D116	F227	

ACCOUNT NUMBER AND TITLE: **4802 UNEXPENDED OBLIGATIONS – PREPAID/ADVANCED**

DEBIT		CREDIT
B404	F224	B206
C112		F222

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ACCOUNT POSTINGS

ACCOUNT NUMBER AND TITLE: **4831 UNDELIVERED OBLIGATIONS,
TRANSFERRED - UNPAID**

DEBIT	CREDIT
A254 F226	A254R F227

ACCOUNT NUMBER AND TITLE: **4832 UNEXPENDED OBLIGATIONS ,
TRANSFERRED –
PREPAID/ADVANCED**

DEBIT	CREDIT
A256 F222	A256R F224

ACCOUNT NUMBER AND TITLE: **4871 DOWNWARD ADJUSTMENTS OF
PRIOR-YEAR UNPAID UNEXPENDED
OBLIGATIONS**

DEBIT	CREDIT
A308 D132 D120 D134	F227

ACCOUNT NUMBER AND TITLE: **4872 DOWNWARD ADJUSTMENTS OF
PRIOR-YEAR PREPAID/ADVANCED
UNEXPENDED OBLIGATIONS
REFUNDS COLLECTED**

DEBIT	CREDIT
C130	F224

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ACCOUNT POSTINGS

ACCOUNT NUMBER AND TITLE: **4881 UPWARD ADJUSTMENTS OF
PRIOR-YEAR UNPAID
UNEXPENDED OBLIGATIONS**

DEBIT	CREDIT
F226	D114 D118 D116 D124

ACCOUNT NUMBER AND TITLE: **4882 UPWARD ADJUSTMENTS OF
PRIOR-YEAR UNEXPENDED
OBLIGATIONS PREPAID/ADVANCED**

DEBIT	CREDIT
F222	D122

ACCOUNT NUMBER AND TITLE: **4901 EXPENDED AUTHORITY - UNPAID**

DEBIT	CREDIT
A261 B110 B112 F220	A259 B332 D134 D616 B302 B334 D402 F128 AP B304 B344 D404 F218 B306 D114 D406 B314 D116 D408 B322 D132 D410

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ACCOUNT POSTINGS

ACCOUNT NUMBER AND TITLE: 4902 EXPENDED AUTHORITY - PAID

DEBIT	CREDIT
C134	A146 B106 B130
C138	A261 B108 B404
F214	A266 B110 C204
	B102 B112 C206
	B103 B114 C224
	B104 B116
	B105 B122

ACCOUNT NUMBER AND TITLE: 4931 EXPENDED AUTHORITY,
TRANSFERED - UNPAID

DEBIT	CREDIT
A255	A255R
F218	F220

ACCOUNT NUMBER AND TITLE: 4971 DOWNWARD ADJUSTMENTS
OF PRIOR-YEAR UNPAID
EXPENDED AUTHORITY

DEBIT	CREDIT
D102 F128	F220
D110	

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ACCOUNT POSTINGS

ACCOUNT NUMBER AND TITLE: **4972 DOWNWARD ADJUSTMENTS
OF PRIOR-YEAR PAID EXPENDED
AUTHORITY REFUNDS COLLECTED**

DEBIT	CREDIT
C132 D104 C136 D108	F216

ACCOUNT NUMBER AND TITLE: **4981 UPWARD ADJUSTMENTS OF
PRIOR-YEAR UNPAID
EXPENDED AUTHORITY**

DEBIT	CREDIT
F218	D106

ACCOUNT NUMBER AND TITLE: **4982 UPWARD ADJUSTMENTS OF
PRIOR-YEAR PAID
EXPENDED AUTHORITY**

DEBIT	CREDIT
F214	D126

ACCOUNT NUMBER AND TITLE: **5100 REVENUE FOR GOODS SOLD**

DEBIT	CREDIT
F228	A306 C222 A310 C342 C218

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ACCOUNT POSTINGS

ACCOUNT NUMBER AND TITLE: **5109 CONTRA REVENUE FOR GOODS SOLD**

DEBIT	CREDIT
D202	F228

ACCOUNT NUMBER AND TITLE: **5200 REVENUE FROM SERVICES PROVIDED**

DEBIT	CREDIT
F228	A186 A306 C217 A188 A310 C218 A264 C188

ACCOUNT NUMBER AND TITLE: **5209 CONTRA REVENUE FOR SERVICES PROVIDED**

DEBIT	CREDIT
D202	F228

ACCOUNT NUMBER AND TITLE: **5310 INTEREST REVENUE**

DEBIT	CREDIT
C322 F232 D510R F228	A186 C154 C216 C320 A188 C188 C217 C326 C110 C214 C226 D510 C142 C215 C228 D512

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ACCOUNT POSTINGS

ACCOUNT NUMBER AND TITLE: **5319 CONTRA REVENUE FOR INTEREST**

DEBIT	CREDIT
D202 D216	F228

ACCOUNT NUMBER AND TITLE: **5320 PENALTIES, FINES AND
ADMINISTRATIVE FEES REVENUE**

DEBIT	CREDIT
F228	A186 C188 C217 A188 C202 C226 C110 C214 C142 C216

ACCOUNT NUMBER AND TITLE: **5329 CONTRA REVENUE FOR PENALTIES,
FINES AND ADMINISTRATIVE FEES**

DEBIT	CREDIT
D202 D216	F228

ACCOUNT NUMBER AND TITLE: **5400 BENEFIT PROGRAM REVENUE**

DEBIT	CREDIT
F228	A186 C214 A264 C216 C110 C217

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ACCOUNT POSTINGS

ACCOUNT NUMBER AND TITLE: **5409 CONTRA REVENUE FOR BENEFIT
PROGRAM REVENUE**

DEBIT	CREDIT
D202	F228

ACCOUNT NUMBER AND TITLE: **5500 INSURANCE AND GUARANTEE
PREMIUM REVENUE**

DEBIT	CREDIT
F228	C110 C217 C216 C218

ACCOUNT NUMBER AND TITLE: **5509 CONTRA REVENUE FOR INSURANCE
AND GUARANTEE PREMIUM
REVENUE**

DEBIT	CREDIT
D202	F228

ACCOUNT NUMBER AND TITLE: **5600 DONATED REVENUE -
FINANCIAL RESOURCES**

DEBIT	CREDIT
F228	A186 C158 A188 C202

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ACCOUNT POSTINGS

ACCOUNT NUMBER AND TITLE: **5609 CONTRA REVENUE FOR DONATIONS
FINANCIAL RESOURCES**

DEBIT	CREDIT
D202	F228

ACCOUNT NUMBER AND TITLE: **5610 DONATED REVENUE -
NONFINANCIAL RESOURCES**

DEBIT	CREDIT
F228	C102 C164

ACCOUNT NUMBER AND TITLE: **5619 CONTRA DONATED REVENUE -
NONFINANCIAL RESOURCES**

DEBIT	CREDIT
D202	F228

ACCOUNT NUMBER AND TITLE: **5700 EXPENDED APPROPRIATIONS**

DEBIT	CREDIT
C132R F128 C134R F228 C136R F232 C138R D102R	A146AP B304AP D114AP D616AP B102AP B306AP D116AP B105AP B314AP D126AP B106AP B322AP D132AP B108AP B332AP D402AP B118AP B334AP D404AP B130AP B404AP D406AP B134 C206AP D408AP B302AP D106AP D410AP

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ACCOUNT POSTINGS

ACCOUNT NUMBER AND TITLE: **5720 FINANCING SOURCES
TRANSFERRED IN WITHOUT
REIMBURSEMENT**

DEBIT	CREDIT
F228	C402

ACCOUNT NUMBER AND TITLE: **5730 FINANCING SOURCES
TRANSFERRED OUT WITHOUT
REIMBURSEMENT**

DEBIT	CREDIT
B502 D112	F228

ACCOUNT NUMBER AND TITLE: **5740 APPROPRIATED EARMARKED
RECEIPTS TRANSFERRED IN**

DEBIT	CREDIT
F228 F232	A184

ACCOUNT NUMBER AND TITLE: **5745 APPROPRIATED EARMARKED
RECEIPTS TRANSFERRED OUT**

DEBIT	CREDIT
A182	F228 F232

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ACCOUNT POSTINGS

ACCOUNT NUMBER AND TITLE: **5750 EXPENDITURE FINANCING SOURCES
TRANSFERS IN**

DEBIT	CREDIT
F228	A258 A264

ACCOUNT NUMBER AND TITLE: **5755 NONEXPENDITURE TRUST FUND
FINANCING SOURCES TRANSFERS IN**

DEBIT	CREDIT
F228	A217 A220 A236 A250 A218 A228 A240 A219 A232 A246

ACCOUNT NUMBER AND TITLE: **5760 EXPENDITURE FINANCING SOURCES
TRANSFERS OUT**

DEBIT	CREDIT
A259 A266	F228

ACCOUNT NUMBER AND TITLE: **5765 NONEXPENDITURE FINANCING
SOURCES TRANSFERS OUT**

DEBIT	CREDIT
A212 A225 A234 A252 A214 A226 A238 A223 A230 A248	A230R F228

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ACCOUNT POSTINGS

ACCOUNT NUMBER AND TITLE: **5780 IMPUTED FINANCING SOURCES**

DEBIT	CREDIT
F228	D602

ACCOUNT NUMBER AND TITLE: **5790 OTHER FINANCING SOURCES**

DEBIT	CREDIT
F228	A144 C222 A180 F228

ACCOUNT NUMBER AND TITLE: **5799 ADJUSTMENT OF APPROPRIATIONS
USED**

DEBIT	CREDIT
	F228

ACCOUNT NUMBER AND TITLE: **5800 TAX REVENUE COLLECTED**

DEBIT	CREDIT
F228	A186 C143 C142 C217

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ACCOUNT POSTINGS

ACCOUNT NUMBER AND TITLE: **5801 TAX REVENUE ACCRUAL
ADJUSTMENT**

DEBIT	CREDIT
C143 F228	C202

ACCOUNT NUMBER AND TITLE: **5809 CONTRA REVENUE FOR TAXES**

DEBIT	CREDIT
D202 D216	F228

ACCOUNT NUMBER AND TITLE: **5890 TAX REVENUE REFUNDS**

DEBIT	CREDIT
B118 B318	F228

ACCOUNT NUMBER AND TITLE: **5900 OTHER REVENUE**

DEBIT	CREDIT
F228	A186 C172 C214 D330 A188 C174 C216 D336 C110 C188 C217 D342 C142 C202 C218 D346

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ACCOUNT POSTINGS

ACCOUNT NUMBER AND TITLE: **5909 CONTRA REVENUE FOR OTHER
REVENUE**

DEBIT	CREDIT
D202 D216	F228

ACCOUNT NUMBER AND TITLE: **5990 COLLECTIONS FOR OTHERS**

DEBIT	CREDIT
C142 C143	F228

ACCOUNT NUMBER AND TITLE: **5991 ACCRUED COLLECTIONS FOR
OTHERS**

DEBIT	CREDIT
C202 C226	C143 F228 D216

ACCOUNT NUMBER AND TITLE: **6100 OPERATING EXPENSES/
PROGRAM COSTS**

DEBIT	CREDIT
A146 B302 B508 D132 D606	C132 D108 F128
A266 B304 C102 D134 D616	C134 D110 F228
B102 B306 D106 D308 D620	C136 D502 F232
B104 B314 D114 D322 D622	C138 D504
B105 B344 D116 D402 F128 AP	D102 D508
B106 B404 D126 D408	D104 D618

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ACCOUNT POSTINGS

ACCOUNT NUMBER AND TITLE: **6190 CONTRA BAD DEBT EXPENSE –
INCURRED FOR OTHERS**

DEBIT	CREDIT
F228	D214

ACCOUNT NUMBER AND TITLE: **6199 ADJUSTMENT TO SUBSIDY
EXPENSE**

DEBIT	CREDIT
F228	D112

ACCOUNT NUMBER AND TITLE: **6310 INTEREST EXPENSES ON
BORROWING FROM TREASURY**

DEBIT	CREDIT
B108 B322	F228 F232

ACCOUNT NUMBER AND TITLE: **6320 INTEREST EXPENSES ON
SECURITIES**

DEBIT	CREDIT
B108 B322	F228 F232

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ACCOUNT POSTINGS

ACCOUNT NUMBER AND TITLE: **6330 OTHER INTEREST EXPENSE**

DEBIT			CREDIT
B108	B322	D516	F228
B318	D112		F232

ACCOUNT NUMBER AND TITLE: **6400 BENEFIT EXPENSE**

DEBIT			CREDIT
B404			F228
D404			
D406			

ACCOUNT NUMBER AND TITLE: **6500 COST OF GOODS SOLD**

DEBIT			CREDIT	
C330	D326	D612	C132	D104
D106	D402		C134	D504
D114	D502		C212	D508
D116	D506		D102	F228

ACCOUNT NUMBER AND TITLE: **6600 APPLIED OVERHEAD**

DEBIT			CREDIT
D502	D508		D604
D504	F228		
D506			

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ACCOUNT POSTINGS

ACCOUNT NUMBER AND TITLE: **6710 DEPRECIATION, AMORTIZATION
AND DEPLETION**

DEBIT	CREDIT
D514	D502 D604 D504 F228 D506 D508

ACCOUNT NUMBER AND TITLE: **6720 BAD DEBT EXPENSE**

DEBIT	CREDIT
D204 D214	F228

ACCOUNT NUMBER AND TITLE: **6730 IMPUTED COSTS**

DEBIT	CREDIT
D602	F228

ACCOUNT NUMBER AND TITLE: **6790 OTHER EXPENSES NOT REQUIRING
BUDGETARY RESOURCES**

DEBIT	CREDIT
C136 C138	C212 D128 F228

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ACCOUNT POSTINGS

ACCOUNT NUMBER AND TITLE: **6800 FUTURE FUNDED EXPENSES**

DEBIT	CREDIT
B324 F130 B328 B614	F228 B316 B344

ACCOUNT NUMBER AND TITLE: **6850 EMPLOYER CONTRIBUTIONS TO
EMPLOYEE BENEFIT PROGRAMS
NOT REQUIRING CURRENT-YEAR
BUDGET AUTHORITY
(UNOBLIGATED)**

DEBIT	CREDIT
B326	F228

ACCOUNT NUMBER AND TITLE: **6900 NONPRODUCTION COSTS**

DEBIT	CREDIT
B102 B404 D134 B302 D106 D402 B304 D114 B306 D116 B344 D132	C132 D108 C134 D110 C212 F228 D102 D104

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ACCOUNT POSTINGS

ACCOUNT NUMBER AND TITLE: 7110 GAINS ON DISPOSITION OF ASSETS

DEBIT	CREDIT
F230	C302 C322 C332 C306 C324 C404 C310 C326 C320 C328

ACCOUNT NUMBER AND TITLE: 7190 OTHER GAINS

DEBIT	CREDIT
F230	

ACCOUNT NUMBER AND TITLE: 7210 LOSSES ON DISPOSITION OF ASSETS

DEBIT	CREDIT
B504 C310 C322 C328 C304 C312 C324 C334 C308 C320 C326 C404	F231

ACCOUNT NUMBER AND TITLE: 7290 OTHER LOSSES

DEBIT	CREDIT
A144 D330 A180 D336 B328 D352 D316	B328R F231

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ACCOUNT POSTINGS

ACCOUNT NUMBER AND TITLE: 7300 EXTRAORDINARY ITEMS

DEBIT	CREDIT
D338 F230	F231

ACCOUNT NUMBER AND TITLE: 7400 PRIOR PERIOD ADJUSTMENTS

DEBIT	CREDIT
D106 D320 D114 D324 D116 F230	D102 D110 D104 F231 D108

ACCOUNT NUMBER AND TITLE: 7500 DISTRIBUTIONS OF INCOME
DIVIDEND

DEBIT	CREDIT
	F231

ACCOUNT NUMBER AND TITLE: 7600 CHANGES IN ACTUARIAL LIABILITY

DEBIT	CREDIT
B330 F230	B330R F231

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ACCOUNT POSTINGS

ACCOUNT NUMBER AND TITLE: **8010 GUARANTEED LOAN LEVEL**

DEBIT	CREDIT
E102	F234 F240

ACCOUNT NUMBER AND TITLE: **8015 GUARNEED LOAN LEVEL -
UNAPPORTIONED**

DEBIT	CREDIT
E104	E102

ACCOUNT NUMBER AND TITLE: **8020 GUARANTEED LOAN LEVEL -
APPORTIONED**

DEBIT	CREDIT
E106 F236	E104

ACCOUNT NUMBER AND TITLE: **8025 RESERVED FOR AGENCY USE**

DEBIT	CREDIT

ACCOUNT NUMBER AND TITLE: **8030 RESERVED FOR AGENCY USE**

DEBIT	CREDIT

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ACCOUNT POSTINGS

ACCOUNT NUMBER AND TITLE: 8035 RESERVED FOR AGENCY USE

DEBIT	CREDIT

ACCOUNT NUMBER AND TITLE: 8040 GUARANTEED LOAN LEVEL -
USED AUTHORITY

DEBIT	CREDIT
F234	E106

ACCOUNT NUMBER AND TITLE: 8045 GUARANTEED LOAN LEVEL -
UNUSED AUTHORITY

DEBIT	CREDIT
F240	F236

ACCOUNT NUMBER AND TITLE: 8050 GUARANTEED LOAN PRINCIPAL
OUTSTANDING

DEBIT	CREDIT
E108	E110

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ACCOUNT POSTINGS

ACCOUNT NUMBER AND TITLE: **8053 GUARANTEED LOAN NEW
DISBURSEMENTS BY LENDER**

DEBIT	CREDIT
F238	E108

ACCOUNT NUMBER AND TITLE: **8056 RESERVED FOR AGENCY USE**

DEBIT	CREDIT

ACCOUNT NUMBER AND TITLE: **8059 RESERVED FOR AGENCY USE**

DEBIT	CREDIT

ACCOUNT NUMBER AND TITLE: **8062 RESERVED FOR AGENCY USE**

DEBIT	CREDIT

ACCOUNT NUMBER AND TITLE: **8065 GUARANTEED LOAN COLLECTIONS,
DEFAULTS AND ADJUSTMENTS**

DEBIT	CREDIT
E110	F239

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ACCOUNT POSTINGS

ACCOUNT NUMBER AND TITLE: 8068 RESERVED FOR AGENCY USE

DEBIT	CREDIT

ACCOUNT NUMBER AND TITLE: 8070 GUARANTEED LOAN CUMULATIVE
DISBURSEMENTS BY LENDERS

DEBIT	CREDIT
F239	F238